



Office of Financial Management

Better information. Better decisions. Better government. Better Washington.

1099 Reporting

Constructive receipt for Electronic Fund Transfer (EFT)

September 23, 2021

Table of Contents

Overview..... 1

Enterprise Reporting (ER) Standard Report 3

Enterprise Reporting Web Intelligence Report (ER WebI) 5

Overview

The IRS has a concept of constructive receipt for when a taxpayer has payments available as income. For Washington State payments, constructive receipt changes depending on payment method.

- For Warrants, the receipt date is the warrant date.
- **For Electronic Fund Transfers (EFT) the receipt date is the deposit date, which is two business days from the day the batch was released in AFRS.**

To avoid potential issues, do not make 1099 reportable payments on the last two business days of the year.

To ensure agencies report all EFT payments in the proper reporting year, agencies will need to run Enterprise Reports. Each agency can choose to run either an Enterprise Reporting - Standard Report or an Enterprise Reporting - Web Intelligence Report to extract the data. It is highly recommended that agencies use the Web Intelligence report.

EFT Constructive Receipt Dates Summary:

Action for Calendar Reporting Year 2021	EFT Release Date (Day 1)	EFT Payment Process Date (Day 2)	Deposit Date (Day 3)
Add to	Wednesday 12/30/2020	Thursday 12/31/2020	Monday 1/4/2021
Remove from	Wednesday 12/29/2021	Thursday 12/30/2021	Monday 1/3/2022

Questions?

OFM Help Desk at 360.407.9100
HereToHelp@OFM.WA.GOV

EFT process/payment date of the last business day of 2020

What Happened?	EFT Payment Process Date 12/31/ 2020	Deposit Date 1/4/ 2021
What needs to happen?	These EFT payments were excluded from 2020 reporting year. These EFT payments need to be included in 2021's 1099 reporting year.	
What You'll need to know?	Do you have processed EFT payments on 12/31/ 2020 ?	
What You'll need to do to find out?	Run an Enterprise Report– to identify if you have any EFT payments for this date. If yes: 1. Add the EFT 2020 records that has deposit date of 2021 in the current year Excel Spreadsheet, if the transaction is 1099 reportable. 2. Import these EFT records in the current year's 1099 Form	

EFT process/payment date of the last business day of 2021

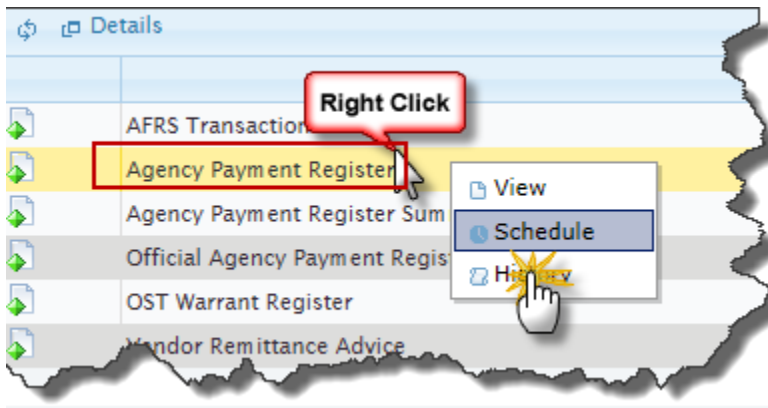
What Happened?	EFT Payment Process Date 12/30/ 2021	Deposit Date 1/3/ 2022
What needs to happen?	These EFT payments are included in the 2021 reporting year. These EFT payments need to be excluded from the 2021's 1099 reporting year.	
What You'll need to know?	Do you have processed EFT payments on 12/30/ 2021	
What You'll need to do to find out?	Run an Enterprise Report to identify if you have any EFT payments for this date If yes: 1. Remove any EFT 2021 records that has deposit date of 2022 from the current year's Excel Spreadsheet	

Enterprise Reporting (ER) Standard Report

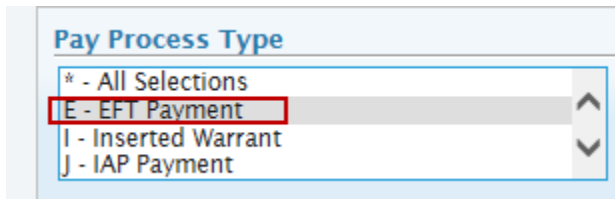
How to run the Agency Payment Register Report for EFT payments to add back to current year and remove from current year.

EFT payment date of 12/31/2020 – Add to current year

1. Log into Enterprise Reporting Portal <https://rp.ofm.wa.gov/>
2. Open the “**Daily Reports**” Folder
3. Right click on the “**Agency Payment Register**” Report
4. Select “**Schedule**”



5. Agency: Make sure the [Agency] parameter has your **three-digit agency code**.
6. Payment Date: Select “**Calendar**”
7. Start Date: Select 12/31/2020
8. End Date: Select 12/31/2020
9. Pay Process Type: Select “**E**” for EFT Payment



10. Click **Schedule**

If your agency has data for this criteria, determine whether these EFT payments are 1099 reportable. If reportable, these EFT needs to be **added** to current calendar reporting year because the EFT deposit date is in the current calendar reporting year.

EFT payment date of 12/30/2021 – Remove from current year

11. In the “**History**” section of the “**Agency Payment Register**” report, right click on the historical instance and select “**Reschedule**”.
12. Start Date: Select 12/30/2021
13. End Date: Select 12/30/2021
14. Click **Schedule**

If your agency has data for this criteria, determine whether these EFT payments are 1099 reportable. If reportable, these EFT needs to be **removed** from the current calendar reporting year because the EFT deposit date is in the new calendar reporting year.

Enterprise Reporting Web Intelligence Report (ER WebI)

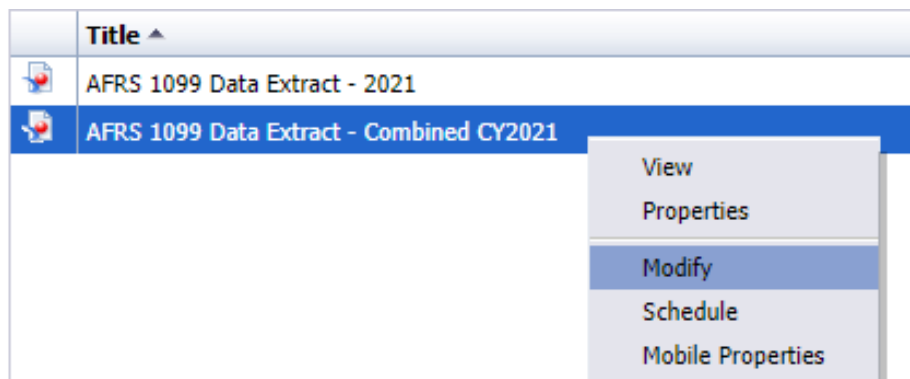
How to run ER WebI Query to pull EFT Payment with process date of last business day of the Calendar Year to either add to current year or remove from current year.

*Note: If you do not already have a copy of the **AFRS 1099 Data Extract - Combined CY2021** in your **My Favorites Folder** within Webi, you will need to do the following:

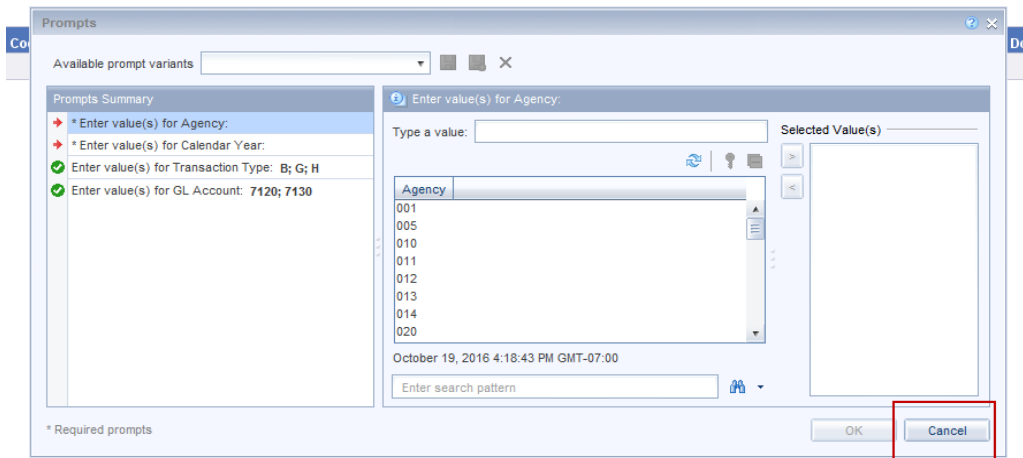
- Click on the “**plus sign**” of the “**Public Folders**” to expand the list of folders available in the WebI Public Folders.
- Navigate to “**AFRS 1099 Report Template**” folder and click to open the folder.
- Right-click on the “**AFRS 1099 Data Extract – Combined CY2021**”
- Select “**Organize**” then select “**Copy**”.
- Navigate to your “**My Documents**” and *click* on the title to expand your “**My Documents**”.
- You should now see your “**My Favorites**”. *Right-click* on the “**My Favorites**” folder.
- Select “**Organize**” then select “**Paste**”.

EFT payment with process date of 12/31/2020 – Add to current year

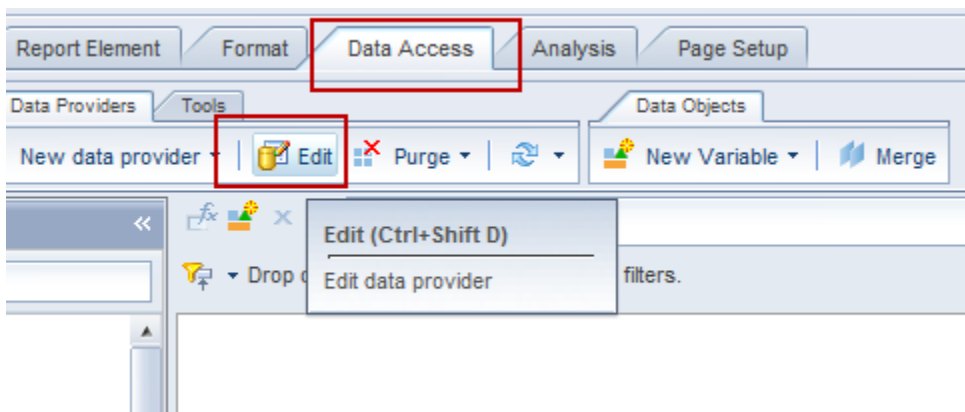
1. Log into Enterprise Reporting Web Intelligence: <https://reporting.ofm.wa.gov/>
2. Locate the “**AFRS 1099 Data Extract - Combined CY2021**” that is in your “**My Favorites**” folder, right click on the title of the query, and select “**Modify**”.



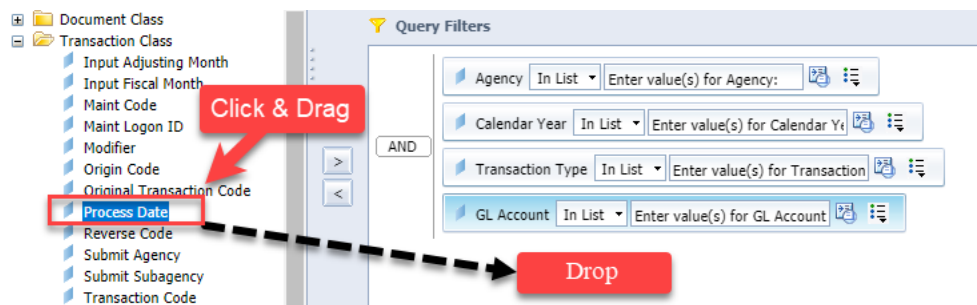
3. Click **“Cancel”** on the prompts request.



4. While in **“Design”** mode, click **“Data Access”** and then **“Edit”** to access your query design



5. From the Available Objects, select **“Process Date”** from the **“Transaction Class”**, drag and drop into the **“Query Filters”**



6. Filter the “**Process Date**” by changing the filter from “In List” to “Between”, and choose the last business day of calendar year 2020.

For example, if the “Process Date” of 12/31/2020 is needed, select the calendar between “12/31/2020 12:00:00AM” and “1/4/2021 12:00:00AM” as follow:

The screenshot shows the 'Query Filters' window with several filters. The 'Process Date' filter is highlighted with a red box and set to 'Between'. The start date is '12/31/2020 12:00:00 AM' and the end date is '1/4/2021 12:00:00 AM'. Other filters include Agency, Calendar Year, Transaction Type, and GL Account, all set to 'In List'.

By grabbing a date between 12/31/2020 at midnight through 1/4/2021 at midnight, the query will pull all EFT data processed and posted on 12/31/2020.

7. Select “**Pay Process Type**” from the “**Payment Class**”, drag and drop into the “**Query Filters**”.

This screenshot illustrates the process of adding a new filter. On the left, under the 'Payment Class' section, 'Pay Process Type' is highlighted with a red box. A red callout bubble with the text 'Click & Drag' points to this item. A dashed arrow indicates the movement of this item to the 'Query Filters' window on the right. In the 'Query Filters' window, a red callout bubble with the text 'Drop' points to the bottom of the filter list. The existing filters are the same as in the previous screenshot.

8. Filter the “**Pay Process Type**” equal to “E” for EFT Payment

The screenshot shows the 'Query Filters' window after the 'Pay Process Type' filter has been added. It is now set to 'Equal to' with the value 'E'. The other filters remain unchanged from the previous steps.

9. Click “Run Queries”

Run Query

Result Objects

Transaction Code, Fiscal Month, Master Index, Expenditure Authority Index, Account, Program Index, Project, Subobject, Subsubobject, Doc Date, Current Doc Num, Reference Doc Num, Exception Code, Vendor Num, Vendor Num Suffix, Vendor Type, Taxpayer Id, IRS Box, Tax Type, Vendor Trailer, Vendor Name, Vendor Address 1, Vendor Address 2, Vendor Address 3, Vendor City, Vendor State, Vendor Zip, US Foreign Addr, Invoice Num, Invoice Date, Agreement, GL Account, Amount, Transaction Type, Warrant Batch Type, Batch Type, Batch Num, Biennium, Batch Date, Batch Seq Num, Process Date, Warrant Num, Agency, Subagency

Query Filters

Agency In List Enter value(s) for Agency: Calendar Year In List Enter value(s) for Calendar Yt Transaction Type In List Enter value(s) for Transaction GL Account In List Enter value(s) for GL Account Process Date Between 12/31/2020 12:00:00 AM And 1/4/2021 12:00:00 AM Pay Process Type Equal to E

10. Answer the “Agency” prompt

11. Answer the “Calendar Year” prompt based on the process date selected

For example, if the process date of 12/31/2020 is needed, select Calendar Year 2020.

Prompts Summary

- * Enter value(s) for Agency: 235
- * Enter value(s) for Calendar Year
- Enter value(s) for Transaction T
- Enter value(s) for GL Account: 7

Enter value(s) for Calendar Year:

Calendar Year

2019, 2020, 2021, RC

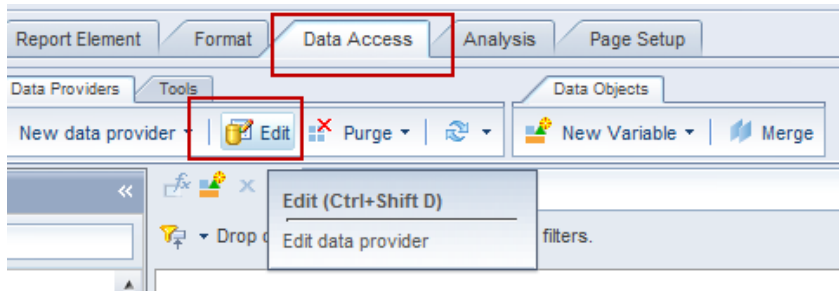
Refresh Values

12. Click “OK” to run the query

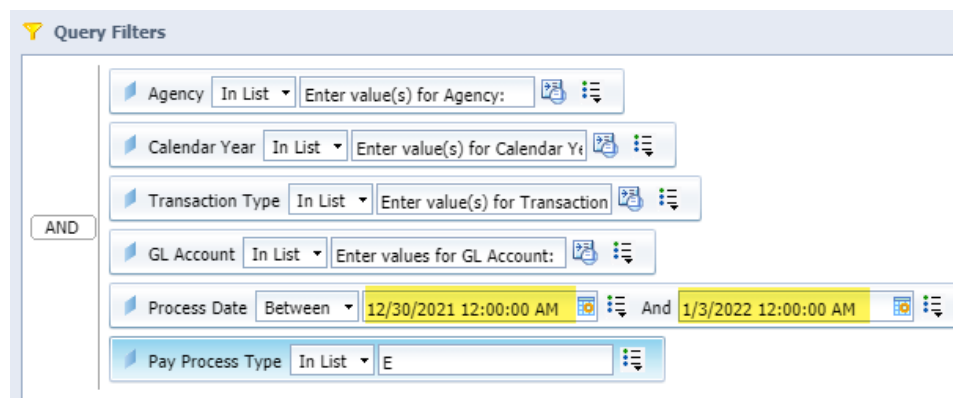
- If no data is retrieved, you have no EFT payment processed on the last business day of the month.
- If there are EFT payments with process date of 12/31/2020, the deposit date falls in the following year (2021). If the EFT payments are reportable, **add** them to the current year (2021).

EFT payment with process date of 12/30/2021 – Remove from current year

13. While still in the “**AFRS 1099 Data Extract - Combined CY2021**” report you just ran, in “**Design**” mode, click “**Data Access**” and then “**Edit**” to access your query design



14. Change the filter for “**Process Date**” to the last business day of calendar year **2021**.
For example, if the “Process Date” of 12/30/2021 is needed, select the calendar between “12/30/2021 12:00:00AM” and “1/3/2022 12:00:00AM” as follows: *12/31/2021 is a holiday*.



15. Click **“Run Queries”**

16. Answer the **“Agency”** prompt

17. Answer the **“Calendar Year”** prompt based on the process date selected

*For example, if process date is of 12/30/2021 is needed, select Calendar Year **2021**.*

The screenshot shows a software interface with a 'Prompts Summary' panel on the left and a 'Enter value(s) for Calendar Year:' panel on the right. The 'Prompts Summary' panel lists four prompts, each with a green checkmark: '* Enter value(s) for Agency: 235', '* Enter value(s) for Calendar Year', 'Enter value(s) for Transaction T', and '* Enter values for GL Account: 71'. The 'Enter value(s) for Calendar Year:' panel has a text input field, a 'Refresh Values' button with a circular arrow icon, and a dropdown menu. The dropdown menu is open, showing a list of years: 2019, 2020, 2021 (highlighted in blue), and BC. To the right of the dropdown menu are two buttons: a right arrow (>) and a left arrow (<).

18. Click **“OK”** to run the query

- If no data is retrieved, you have no EFT payment processed on the last business day of the month.
- If there are EFT payments with process date of 12/30/2021, the deposit date falls in the following year (2022). If the EFT payments are reportable, **remove** them from the current year (2021).